

In the Specification:

Please replace the paragraph beginning on page 17, line 4, with the following amended paragraph:

At this point, in the magnetic regenerating system 48, the convolution of  $(1-D)$  to limit the gain in the low-frequency band is represented by  $(k-s \cdot D)$  as the general type. Thus, the first embodiment is in the case of  $k=1$  and  ~~$s=1$~~   $s=1$ . Further, the overall convolution, including the recording system and the regenerating system, is generally represented by following one.

$$(1-D) \cdot (k-s \cdot D) \cdot (1+D)^n$$

Therefore, it is understood that, in the first embodiment, the convolution of  $(1+D)^n$  to attenuate the gain in the high-frequency band is in the case of  ~~$n=1$~~   $n=1$ .